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Abstract of the Disclosure

Fibrous sheet materials, such as are useful as facial tissue, bath tissue and paper towels, for example, are provided with chemical agents, such as certain salts, which create a temperature change in the sheet when exposed to a particular stimulant, such as water, for example. These materials can provide a soothing feel to the user, either in the

5 form of cooling or heating, depending upon the particular chemistry involved.